

EXHIBIT IV.B.1

Restructuring Transactions



**RESTRUCTURING TRANSACTIONS
EXHIBIT IV.B.1**

In accordance with Section IV.B.1 of the Plan,¹ on or after the Confirmation Date,² the Debtors or the Reorganized Debtors (as applicable) will effect the following Restructuring Transactions.

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*For the avoidance of doubt, although this Exhibit IV.B.1 and the Schedules hereto reflect the Debtors' current intentions with respect to their proposed restructuring and organizational structure on and after the Effective Date, nothing in this Exhibit IV.B.1 or the Schedules hereto shall limit or modify in any way any Section of the Plan (including, but not limited to, Section IV.B.1 thereof) or any related provisions of the Confirmation Order or any authority or discretion granted to the Debtors or the Reorganized Debtors thereby.*

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The Restructuring Transactions shall occur in the following sequence or as otherwise stated below:

1. Prior to the Confirmation Date, Debtor ANR caused Alpha Natural Resources Holdings, Inc. ("ANR Holdings") to be incorporated. ANR Holdings is not owned by any of the Debtors and is not an affiliate of any of the Debtors.
2. Prior to the Confirmation Date, ANR Holdings formed ANR, Inc. Upon the occurrence of the Effective Date, ANR, Inc. will be Reorganized ANR as defined in the Plan.
3. Prior to the Confirmation Date, ANR, Inc. will issue all of its common equity to ANR Holdings in exchange for nominal consideration.
4. Debtor Dickenson-Russell Coal Company, LLC will make an entity classification election to be treated as disregarded for U.S. federal income tax purposes.
5. The following Debtors will convert to limited liability companies under applicable state law in their current states of incorporation: (a) Alpha Coal West, Inc.; (b) Alpha Midwest Holding Company; (c) DFDSTE Corp.; (d) Maple Meadow Mining Company; (e) Pennsylvania Services Corporation; (f) Plateau Mining Corporation; (g) River Processing Corporation; and (h) Riverton Coal Production, Inc.
6. The following Debtors will make entity classification elections to be treated as disregarded for U.S. federal income tax purposes: (a) Alpha Natural Resources International, LLC; (b) AMFIRE Holdings, LLC; (c) Brooks Run South Mining, LLC;

¹ Capitalized terms used but not defined herein shall have the meaning given them in the Plan.

² The transactions identified in paragraphs 1 through 3 have occurred prior to the Confirmation Date to prepare for the Restructuring Transactions contemplated by the Plan. All transactions described in paragraphs 4 through 19 will occur no earlier than the Confirmation Date.

- (d) Enterprise Mining Company, LLC; (e) Esperanza Coal Co., LLC; (f) Paramount Coal Company Virginia, LLC; (g) Premium Energy, LLC; and (h) Riverside Energy Company, LLC.
7. The following Debtors will convert to limited liability companies under applicable state law in their current states of incorporation: (a) Alpha Appalachia Services, Inc.; (b) Alpha European Sales, Inc.; (c) Boone East Development Co.; (d) Lauren Land Company; and (e) Mill Branch Coal Company.
 8. The following Debtors will convert to limited liability companies under applicable state law in their current states of incorporation: (a) Alex Energy, Inc.; (b) Aracoma Coal Company, Inc.; (c) Bandmill Coal Corporation; (d) Big Bear Mining Company; (e) Black Castle Mining Company, Inc.; (f) Delbarton Mining Company; (g) Green Valley Coal Company; (h) Independence Coal Company, Inc.; (i) Kanawha Energy Company; (j) Marfork Coal Company, Inc.; (k) Omar Mining Company; (l) Peerless Eagle Coal Co.; (m) Performance Coal Company; (n) Power Mountain Coal Company; (o) Rawl Sales & Processing Co.; (p) Republic Energy, Inc.; (q) Road Fork Development Company, Inc.; (r) Spartan Mining Company; (s) Stirrat Coal Company; and (t) Thunder Mining Company II, Inc.
 9. The following Debtors will convert to limited liability companies under applicable state law in their current states of incorporation: (a) Appalachia Coal Sales Company, Inc.; (b) Black Mountain Cumberland Resources, Inc.; (c) Elk Run Coal Company, Inc.; (d) Long Fork Coal Company; (e) Martin County Coal Corporation; and (f) Sidney Coal Company, Inc.
 10. Appalachia Holding Company will convert to a limited liability company under applicable state law in its state of incorporation.
 11. Alpha Appalachia Holdings, Inc. will convert to a limited liability company under applicable state law in its state of incorporation.
 12. Debtors (a) Alex Energy, Inc.; (b) Alpha Coal Resources Company, LLC; (c) Alpha Coal Sales Co., LLC; (d) Alpha Coal West, Inc.; (e) Alpha European Sales, Inc.; (f) Alpha Land and Reserves, LLC; (g) Alpha PA Coal Terminal, LLC; (h) Alpha Terminal Company, LLC; (i) Alpha Wyoming Land Company, LLC; (j) Boone East Development Co.; (k) Coal Gas Recovery II, LLC; (l) Cumberland Coal Resources, LP; (m) Dickenson Russell Coal Company, LLC; (n) Dickenson Russell Land and Reserves, LLC; (o) Emerald Coal Resources, LP; (p) Foundation Mining, LLC; (q) Foundation PA Coal Company, LLC; (r) Freeport Mining, LLC; (s) Freeport Resources Company, LLC; (t) Jay Creek Holding, LLC; (u) Maxxim Rebuild Co., LLC; (v) Mill Branch Coal Corporation; (w) Paramount Coal Company Virginia, LLC; (x) Peerless Eagle Coal Co.; (y) Pennsylvania Land Holdings Company, LLC; (z) Pennsylvania Services Corporation; (aa) Power Mountain Coal Company; and (bb) River Processing Corporation (in each case, as such entity exists after the entity conversions described earlier in this Exhibit IV.B.1) will transfer their respective Reserve Price Assets and the liabilities to be assumed by NewCo pursuant to the Stalking Horse APA and the NewCo Asset Sale to

ANR in exchange for the First Lien Lenders' credit bid of \$325 million of First Lien Lender Claims in connection with the NewCo Asset Sale.³

13. ANR will transfer (a) all Subsidiary Debtor Equity Interests and (b) all Assets held by ANR (other than Reserve Price Assets) to ANR, Inc., and, subject to the terms of the Plan (including the discharge described at Section III.E.4 thereof) and the Confirmation Order, ANR, Inc. will assume all liabilities of ANR (other than liabilities to be assumed by NewCo pursuant to the Stalking Horse APA and the NewCo Asset Sale), in exchange for (x) the Reorganized ANR Preferred Interests, (y) the right to receive Reorganized ANR Contingent Revenue Payments and (z) the common equity of ANR Holdings (subsections (x), (y) and (z), collectively, the "ReorgCo Rights").
14. ANR will distribute the ReorgCo Rights to or for the benefit of creditors under the Plan, including as applicable to any disputed claims reserve(s) established by the Debtors, in accordance with Articles II and V of the Plan.
15. All outstanding shares of ANR Common Stock will be cancelled.
16. ANR will issue (a) new shares of common stock, (b) warrants for its common stock (on terms substantially similar to the terms of the NewCo Warrants), (c) promissory note(s) (one on terms substantially similar to the terms of the GUC Distribution Note (if any) and the other on terms substantially similar to the First Lien Lender Takeback/Preferred Consideration) and (d) certain participation rights (on terms substantially similar to the NewCo ABL Participation Rights) (subsections (a), (b), (c) and (d), collectively, the "Recapitalization Consideration") to an escrow/exchange agent (the "Escrow Agent") on behalf of holders of (w) First Lien Lender Claims, (x) Secured Second Lien Noteholder Claims, (y) Category 1 General Unsecured Claims and (z) Category 2 General Unsecured Claims (including as applicable any disputed claims reserve(s) established by the Debtors) in satisfaction of such holders' Claims.⁴
17. ANR will transfer the Reserve Price Assets to NewCo or the subsidiaries of NewCo designated by NewCo consistent with the Stalking Horse APA in exchange for (a) the assumption by NewCo or the subsidiaries of NewCo designated by NewCo of the liabilities to be assumed by NewCo pursuant to the Stalking Horse APA and the NewCo Asset Sale; and (b) (i) the NewCo Equity, (ii) the NewCo Warrants, (iii) the GUC Distribution Note (if any), (iv) the First Lien Lender Takeback/Preferred Consideration) and (v) the NewCo ABL Participation Rights (subsections (i), (ii), (iii), (iv) and (v), collectively, the "NewCo Consideration").
18. ANR will transfer the NewCo Consideration to the Escrow Agent in exchange for the Recapitalization Consideration, and the Escrow Agent thereafter shall distribute

³ For purposes of the Restructuring Transactions, the discharge described in Section III.E.4 of the Plan is deemed to occur at the conclusion of the steps described in this paragraph 12. All transactions described in paragraphs 13 through 19 will be deemed to occur *after* the occurrence of the discharge described in Section III.E.4 of the Plan.

⁴ The transactions in paragraphs 14, 15 and 16 occur simultaneously.

the NewCo Consideration to holders of (a) First Lien Lender Claims, (b) Secured Second Lien Noteholder Claims, (c) Category 1 General Unsecured Claims and (d) Category 2 General Unsecured Claims (or in each case to a distribution agent or disputed claims reserve on behalf of the creditor) in accordance with Articles II and V of the Plan.⁵

19. ANR will convert to a limited liability company under applicable state law in its state of incorporation, issue its equity to ANR, Inc. in exchange for a nominal investment and dissolve.
20. Consistent with, but without limiting the terms of or the authority conferred by, Section IV.B.1 of the Plan (or any related provision of the Confirmation Order), to effectuate a simplified organizational structure for the Reorganized Debtors, the Debtors propose to eliminate – by statutory dissolution, merger into a surviving Reorganized Debtor, or merger into a subsequently dissolved entity – each of the Reorganized Debtors set forth on Schedule 1 hereto (which entities no longer serve an ongoing business purpose).

The proposed elimination of each Reorganized Debtor identified on Schedule 1 will be effectuated following the completion of certain necessary prior actions or events, which actions and events may include, without limitation: (a) the transactions contemplated by the Stalking Horse APA and paragraphs 1 through 19 of this Exhibit IV.B.1; (b) the transfer or release of all applicable permits or licenses; (c) the completion of all employee transfers (and related activities); (d) the assignment or transfer of all applicable real property interests; and (e) the conclusion of any applicable tax year (collectively, the "Pre-Elimination Activities"). The timing and sequencing of the Pre-Elimination Activities shall be determined in the discretion of the Debtors and Reorganized Debtors (as applicable).

As Pre-Elimination Activities are completed, the Debtors intend to effectuate the proposed eliminations through the "Step Plan" set forth on Schedule 2 hereto; provided that, if Pre-Elimination Activities cannot be satisfactorily completed with respect to any particular Reorganized Debtor (as determined in the discretion of the Debtors), then the applicable Reorganized Debtor will be retained.

Schedule 3 to this Exhibit IV.B.1 reflects the contemplated organizational structure of the Reorganized Debtors at the completion of the Step Plan.

Schedule 4 to this Exhibit IV.B.1 lists the names of the Reorganized Debtors proposed to be retained through the Step Plan.

⁵ The transactions in paragraphs 12 through 18 occur on the same day.

SCHEDULE 1 TO EXHIBIT IV.B.1

Reorganized Debtors to Be Eliminated¹

1. Alpha Coal Resources Company, LLC
2. Alpha Coal West, Inc.
3. Alpha European Sales, Inc.
4. Alpha Midwest Holding Company
5. Alpha PA Coal Terminal, LLC
6. Alpha Shipping and Chartering, LLC
7. Alpha Sub Eight, LLC
8. Alpha Sub Eleven, Inc.
9. Alpha Sub Nine, LLC
10. Alpha Sub One, LLC
11. Alpha Sub Ten, Inc.
12. Alpha Sub Two, LLC
13. Alpha Terminal Company, LLC
14. Alpha Wyoming Land Company, LLC
15. AMFIRE Holdings, LLC
16. Axiom Excavating and Grading Services, LLC
17. Barbara Holdings Inc.
18. Black Mountain Cumberland Resources, Inc.
19. Castle Gate Holding Company
20. Coal Gas Recovery II, LLC
21. Cumberland Coal Resources, LP
22. Delta Mine Holding Company
23. DFDSTE Corp.
24. Dickenson-Russell Coal Company, LLC
25. Dickenson-Russell Land and Reserves, LLC
26. Emerald Coal Resources, LP
27. Foundation Mining, LLC
28. Foundation PA Coal Company, LLC
29. Freeport Mining, LLC
30. Freeport Resources Company, LLC
31. Herndon Processing Company, LLC
32. Jay Creek Holding, LLC
33. Maxxum Carbon Resources, LLC
34. McDowell-Wyoming Coal Company, LLC
35. Paramount Coal Company Virginia, LLC
36. Pennsylvania Land Holdings Company, LLC
37. Pennsylvania Land Resources, LLC
38. Pennsylvania Land Resources Holding Company, LLC
39. Pennsylvania Services Corporation

¹ The Reorganized Debtors are identified on this Schedule 1 in the form and under the entity name in effect on August 3, 2015, and before any conversions effected as part of the Restructuring Transactions.

40. Plateau Mining Corporation
41. Power Mountain Coal Company
42. Resource Development LLC
43. Resource Land Company LLC
44. River Processing Corporation
45. Thunder Mining Company II, Inc.
46. Warrick Holding Company

SCHEDULE 2 TO EXHIBIT IV.B.1

Step Plan¹

Step	Action
DISTRIBUTIONS	
1	<p>Distributions to Alpha American Coal Company, LLC</p> <p>a. Alpha Midwest Holding Company will distribute all of the capital stock of Wabash Mine Holding Company to Alpha American Coal Company, LLC.</p>
2	<p>Distributions to Alpha Natural Resources, LLC</p> <p>a. McDowell-Wyoming Coal Company, LLC will distribute all of the membership interests of the following entities to Alpha Natural Resources, LLC:</p> <ul style="list-style-type: none"> i. Kepler Processing Company, LLC; and ii. Litwar Processing Company, LLC. <p>b. Maxxum Carbon Resources, LLC will distribute all of the membership interests of the following entities to Alpha Natural Resources, LLC:</p> <ul style="list-style-type: none"> i. Alpha Land and Reserves, LLC; and ii. AMFIRE, LLC.
3	<p>Distributions to Appalachia Holding Company</p> <p>a. Resource Development LLC will distribute all of the membership interests of Harlan Reclamation Services LLC to Black Mountain Cumberland Resources, Inc.</p> <p>b. Black Mountain Cumberland Resources, Inc. will distribute all of the capital stock of the following entities to Appalachia Holding Company:</p> <ul style="list-style-type: none"> i. Harlan Reclamation Services LLC; ii. North Fork Coal Corporation; iii. Mill Branch Coal Corporation; and iv. Pigeon Creek Processing Corporation.
MERGERS	
4	<p>Upstream Mergers</p> <p>a. The following entities will merge into Pennsylvania Land Resources Holding</p>

¹ The Reorganized Debtors are identified on this Schedule 2 in the form and under the entity name in effect on August 3, 2015 and before any conversions effected as part of the Restructuring Transactions.

Step	Action
	<p>Company, LLC:</p> <ul style="list-style-type: none"> i. Coal Gas Recovery II, LLC; and ii. Pennsylvania Land Resources, LLC. <p>b. Pennsylvania Land Resources Holding Company, LLC will merge into Pennsylvania Services Corporation.</p> <p>c. The following entities will merge into Foundation PA Coal Company, LLC:</p> <ul style="list-style-type: none"> i. Freeport Mining, LLC; ii. Foundation Mining, LLC; and iii. Alpha PA Coal Terminal, LLC. <p>d. The following entities will merge into Alpha Midwest Holding Company:</p> <ul style="list-style-type: none"> i. Castle Gate Holding Company; ii. Delta Mine Holding Company; and iii. Warrick Holding Company. <p>d. Herndon Processing Company, LLC will merge into McDowell-Wyoming Coal Company, LLC.</p> <p>e. Paramount Coal Company Virginia, LLC will merge into Maxxum Carbon Resources, LLC.</p> <p>f. The following entities will merge into Black Mountain Cumberland Resources, Inc.:</p> <ul style="list-style-type: none"> i. Resource Development LLC; and ii. Resource Land Company LLC.
<p>5</p>	<p>Cross-Species Mergers</p> <p>a. Foundation PA Coal Company, LLC and Pennsylvania Services Corporation will cause the following entities to merge into Barbara Holdings Inc.:</p> <ul style="list-style-type: none"> i. Cumberland Coal Resources, LP; and ii. Emerald Coal Resources, LP. <p>b. Alpha American Coal Company, LLC will cause the following entities to merge into Barbara Holdings Inc.:</p> <ul style="list-style-type: none"> i. Alpha Coal Resources Company, LLC; ii. Alpha Midwest Holding Company; iii. DFDSTE Corp.; iv. Freeport Resources Company, LLC; v. Foundation PA Coal Company, LLC;

Step	Action
	<ul style="list-style-type: none"> vi. Pennsylvania Land Holdings Company, LLC; vii. Pennsylvania Services Corporation; viii. Plateau Mining Corporation; and ix. River Processing Corporation. <p>c. ANR, Inc. will cause the following entities to merge into Barbara Holdings Inc.:</p> <ul style="list-style-type: none"> i. Alpha Coal West, Inc.; and ii. Alpha Wyoming Land Company, LLC. <p>d. Alpha Natural Resources, LLC will cause the following entities to merge into Barbara Holdings Inc.:</p> <ul style="list-style-type: none"> i. Alpha Shipping and Chartering, LLC; ii. Alpha Sub One, LLC; iii. Alpha Sub Two, LLC; iv. Alpha Sub Eight, LLC; v. Alpha Sub Nine, LLC; vi. Alpha Terminal Company, LLC; vii. AMFIRE Holdings, LLC; viii. Axiom Excavating and Grading Services, LLC; ix. Jay Creek Holding, LLC; x. Maxxum Carbon Resources, LLC; and xi. McDowell-Wyoming Coal Company, LLC. <p>e. Esperanza Coal Co., LLC will cause the following entities to merge into Barbara Holdings Inc.:</p> <ul style="list-style-type: none"> i. Dickenson-Russell Coal Company, LLC; and ii. Dickenson-Russell Land and Reserves, LLC. <p>f. Appalachia Coal Sales Company, Inc. will cause Alpha European Sales, Inc. to merge into Barbara Holdings Inc.</p> <p>g. Elk Run Coal Company, Inc. will cause the following entities to merge into Barbara Holdings Inc.:</p> <ul style="list-style-type: none"> i. Power Mountain Coal Company; and ii. Thunder Mining Company II, Inc. <p>h. Appalachia Holding Company will cause Black Mountain Cumberland Resources,</p>

Step	Action
	Inc. to merge into Barbara Holdings Inc.
6	Intra-Delaware Mergers a. Alpha Natural Resources, LLC will cause the following entities to merge into Barbara Holdings Inc.: i. Alpha Sub Ten, Inc.; and ii. Alpha Sub Eleven, Inc.
DISSOLUTION	
7	Statutory Dissolution a. Following the expiration of all applicable statutes of limitations for any remaining employee-related liabilities, the President of Barbara Holdings Inc. will cause Barbara Holdings Inc. to dissolve under Delaware General Corporation Law § 303.

SCHEDULE 3 TO EXHIBIT IV.B.1

Post-Restructuring Transactions Organizational Chart

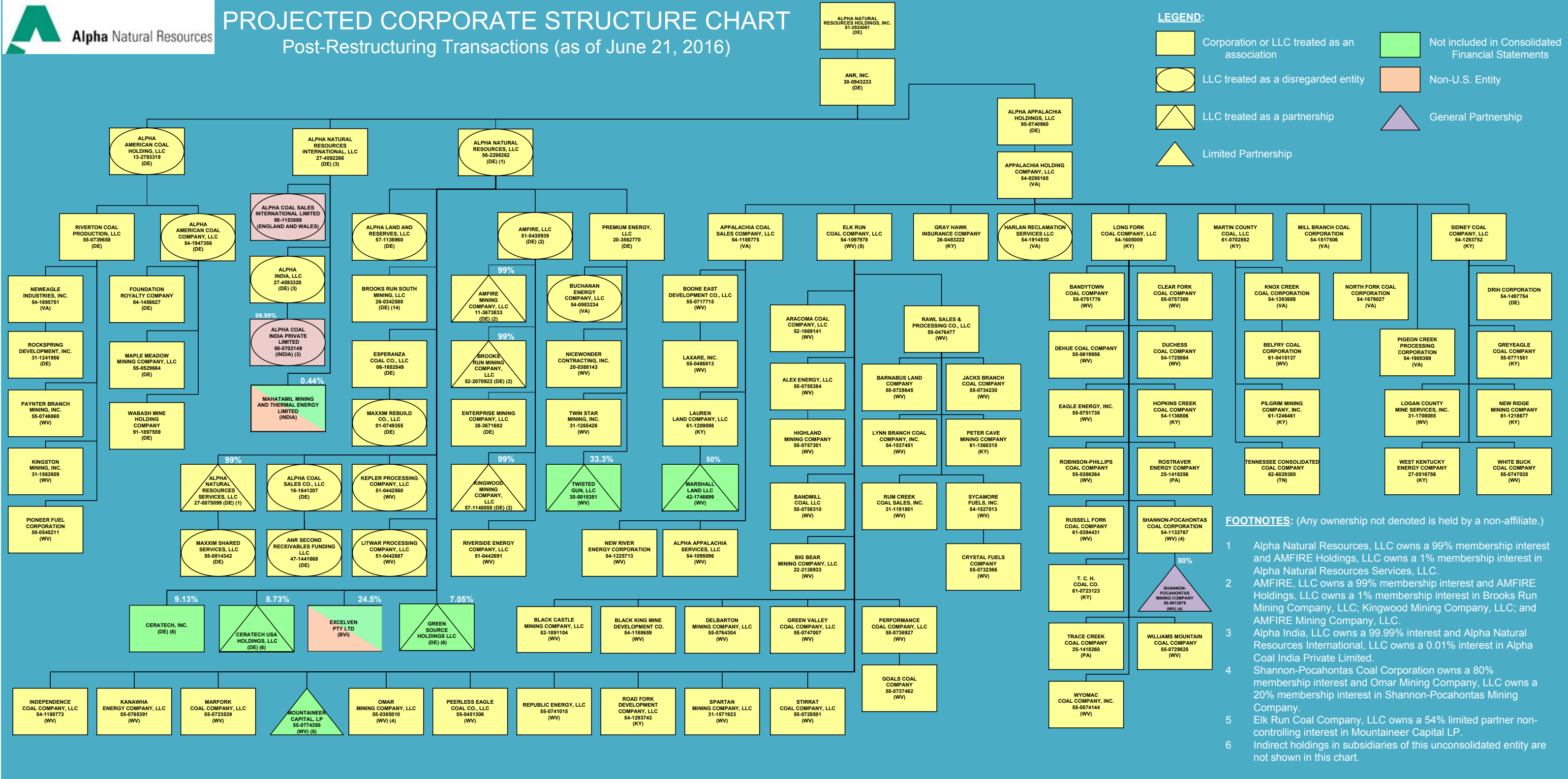


PROJECTED CORPORATE STRUCTURE CHART

Post-Restructuring Transactions (as of June 21, 2016)

LEGEND:

- Corporation or LLC treated as an association
- LLC treated as a disregarded entity
- LLC treated as a partnership
- Not included in Consolidated Financial Statements
- Non-U.S. Entity
- General Partnership
- Limited Partnership



FOOTNOTES: (Any ownership not denoted is held by a non-affiliate.)

- 1 Alpha Natural Resources, LLC owns a 99% membership interest and AMFIRE Holdings, LLC owns a 1% membership interest in Alpha Natural Resources Services, LLC.
- 2 AMFIRE, LLC owns a 99% membership interest and AMFIRE Holdings, LLC owns a 1% membership interest in Brooks Run Mining Company, LLC; Kingwood Mining Company, LLC; and AMFIRE Mining Company, LLC.
- 3 Alpha India, LLC owns a 99.99% interest and Alpha Natural Resources International, LLC owns a 0.01% interest in Alpha Coal India Private Limited.
- 4 Shannon-Pocahontas Coal Corporation owns a 80% membership interest and Omar Mining Company, LLC owns a 20% membership interest in Shannon-Pocahontas Mining Company.
- 5 Elk Run Coal Company, LLC owns a 54% limited partner non-controlling interest in Mountaineer Capital LP.
- 6 Indirect holdings in subsidiaries of this unconsolidated entity are not shown in this chart.

SCHEDULE 4 TO EXHIBIT IV.B.1

Reorganized Debtors to Be Retained¹

1. Alex Energy, Inc.
2. Alpha American Coal Company, LLC
3. Alpha American Coal Holding, LLC
4. Alpha Appalachia Holdings, Inc.
5. Alpha Appalachia Services, Inc.
6. Alpha Coal India Private Limited
7. Alpha Coal Sales Co., LLC
8. Alpha Coal Sales International Limited
9. Alpha India, LLC
10. Alpha Land and Reserves, LLC
11. Alpha Natural Resources International, LLC
12. Alpha Natural Resources Services, LLC
13. Alpha Natural Resources, LLC
14. AMFIRE Mining Company, LLC
15. AMFIRE, LLC
16. ANR Second Receivables Funding, LLC
17. Appalachia Coal Sales Company, Inc.
18. Appalachia Holding Company
19. Aracoma Coal Company, Inc.
20. Bandmill Coal Corporation
21. Bandytown Coal Company
22. Barnabus Land Company
23. Belfry Coal Corporation
24. Big Bear Mining Company
25. Black Castle Mining Company, Inc.
26. Black King Mine Development Co.
27. Boone East Development Co.
28. Brooks Run Mining Company, LLC
29. Brooks Run South Mining, LLC
30. Buchanan Energy Company, LLC
31. Clear Fork Coal Company
32. Crystal Fuels Company
33. Dehue Coal Company
34. Delbarton Mining Company
35. DRIH Corporation
36. Duchess Coal Company
37. Eagle Energy, Inc.

¹ The Reorganized Debtors are identified on this Schedule 4 in the form and under the entity name in effect on August 3, 2015 and before any conversions effected as part of the Restructuring Transactions.

38. Elk Run Coal Company, Inc.
39. Enterprise Mining Company, LLC
40. Esperanza Coal Co., LLC
41. Foundation Royalty Company
42. Goals Coal Company
43. Green Valley Coal Company
44. Greyeagle Coal Company
45. Harlan Reclamation Services LLC
46. Highland Mining Company
47. Hopkins Creek Coal Company
48. Independence Coal Company, Inc.
49. Jacks Branch Coal Company
50. Kanawha Energy Company
51. Kepler Processing Company, LLC
52. Kingston Mining, Inc.
53. Kingwood Mining Company, LLC
54. Knox Creek Coal Corporation
55. Lauren Land Company
56. Laxare, Inc.
57. Litwar Processing Company, LLC
58. Logan County Mine Services, Inc.
59. Long Fork Coal Company
60. Lynn Branch Coal Company, Inc.
61. Maple Meadow Mining Company
62. Marfork Coal Company, Inc.
63. Martin County Coal Corporation
64. Maxxim Rebuild Co., LLC
65. Maxxim Shared Services, LLC
66. Mill Branch Coal Corporation
67. New Ridge Mining Company
68. New River Energy Corporation
69. Neweagle Industries, Inc.
70. Nicewonder Contracting, Inc.
71. North Fork Coal Corporation
72. Omar Mining Company
73. Paynter Branch Mining, Inc.
74. Peerless Eagle Coal Co.
75. Performance Coal Company
76. Peter Cave Mining Company
77. Pigeon Creek Processing Corporation
78. Pilgrim Mining Company, Inc.
79. Pioneer Fuel Corporation
80. Premium Energy, LLC
81. Rawl Sales & Processing Co.
82. Republic Energy, Inc.
83. Riverside Energy Company, LLC

84. Riverton Coal Production Inc.
85. Road Fork Development Company, Inc.
86. Robinson-Phillips Coal Company
87. Rockspring Development, Inc.
88. Rostraver Energy Company
89. Rum Creek Coal Sales, Inc.
90. Russell Fork Coal Company
91. Shannon-Pocahontas Coal Corporation
92. Shannon-Pocahontas Mining Company
93. Sidney Coal Company, Inc.
94. Spartan Mining Company
95. Stirrat Coal Company
96. Sycamore Fuels, Inc.
97. T. C. H. Coal Co.
98. Tennessee Consolidated Coal Company
99. Trace Creek Coal Company
100. Twin Star Mining, Inc.
101. Wabash Mine Holding Company
102. West Kentucky Energy Company
103. White Buck Coal Company
104. Williams Mountain Coal Company
105. Wyomac Coal Company, Inc.